

Jennifer Adler
166 East 61st Street
New York, NY 10065
Tel: (212) 317-2891

April 26, 2011

Honorable James M. Peck
One Bowling Green, Courtroom #601
New York, NY 10004

Weil Gotshal & Manges
Attn: Robert J. Lemons Esq.
767 Fifth Avenue
New York, NY 10153

Milbank, Tweed Hadley & McCloy
Attn: Dunne, O'Donnell & Fleck
1 Chase Manhattan Plaza
New York, NY 10005

Office of the US Trustee for Region 2
Attn: Tracy Hope Davis, Elisabetta
Gasparini & Andrew Schwartz, Esq.
33 Whitehall Street, 21st Floor
New York, NY 10004

Bankruptcy Court Southern District of New York

Debtors: Lehman Bros Holdings Inc, et al

Claim #30611

Date filed: 9/22/2009

Objection: To reclassification of claim to "Undetermined"

Name of Claimant: Jennifer S. Adler

Debtor: 08-13555

My claim is for \$230,969.16, of which \$30,500.83 was vested as of September 12,2008.

My claim is for deferred compensation for payment for services that I provided Lehman Brothers Holdings Inc between 2002 and 2008. As you see from a copy of my letter to the Court of September 21, 2009, I was unable to supply documentation for the claim because Lehman Holdings would not supply it, but indicated its omission would not impact my claim; and Epiq delayed for a number of weeks before replying to my e-mail. In other words, I was in an almost classic catch-22 situation.

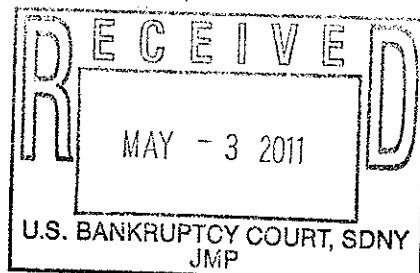
I am not a large claimant, and I cannot pay the large legal fees larger claimants can afford in order to back up the "factual and legal" bases for their claim.

Documentation in support of this was submitted in my original claim. If additional documentation is required, please inform me specifically as to what this would be.

Sincerely,



Jennifer S. Adler



Jennifer S. Adler
166 East 61st Street, #17G
New York, NY 10065
(917) 991-6950

September 21, 2009

United States Bankruptcy Court/Southern District
C/O Epiq Bankruptcy Solutions
Attn: Lehman Brothers Holdings Processing
757 Third Avenue 3rd Floor
New York, NY 10017

Delivered by Hand

Re: Submission of Creditor Claim for Claimant Jennifer S. Adler

To Whom It May Concern,

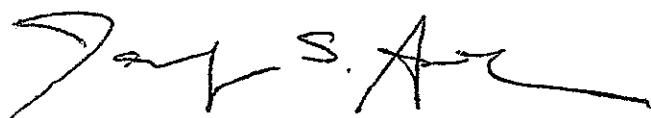
Please find attached my completed proof of claim form to formally establish my claim against Lehman Brothers Holdings Inc. for money owed to me as of the date of its filing for bankruptcy. This claim is for the deferred compensation for payment for services that I provided Lehman Brothers Holdings Inc. between 2002 and 2008.

I was, unfortunately, unable to obtain back-up documentation for this claim for the following reasons:

- Epiq did not respond to an e-mail inquiry for a number of weeks.
- The Human Resources Department of Lehman Brothers Holdings Inc. would not provide me with the information at this time.

The Human Resources Department of Lehman Brothers Holdings Inc. directed me to submit my claim without indicating the amount and without back-up documentation (my Personal Equity Award statement) at this time as they were not providing the information any longer (though the deadline for submission had not passed). They indicated that the omission of this information would not impact my claim.

Thank you in advance for your attention to this claim.



Enc. proof of claim form

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re
LEHMAN BROTHERS HOLDINGS INC., et al.,
Debtors.

X
Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)

X
LBH OMNI 130 04-18-2011 (MERGE2,TXNUM2) 4000077069 BAR(23) MAIL ID *** 000044779223 *** BSIUSE: 314
ADLER, JENNIFER S.
166 EAST 61ST STREET # 17G
NEW YORK, NY 10065

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESO., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED THIRTIETH OMNIBUS
OBJECTION TO CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

CLAIM TO BE RECLASSIFIED	
Creditor Name and Address: ADLER, JENNIFER S. 166 EAST 61ST STREET # 17G NEW YORK, NY 10065	Claim Number: 30611
	Date Filed: 9/22/2009
	Debtor: 08-13555
	Classification and Amount: UNDETERMINED

PLEASE TAKE NOTICE that, on April 18, 2011, Lehman Brothers Holdings Inc. ("LBHI") and certain of its affiliates (collectively, the "Debtors") filed their One Hundred Thirtieth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court reclassify your claim listed above under CLAIM TO BE RECLASSIFIED as an equity interest on the ground that it is based on either restricted stock units, contingent stock awards, stock options, or other equity-related compensation, both distributed and not distributed, and vested and unvested (collectively, the "Equity Awards"), and that ownership of the Equity Awards constitutes an equity interest in a Debtor but does not constitute a claim against a Debtor's estate as such term is defined in section 101 of title 11 of the United States Code (the "Bankruptcy Code"). Any claim that the Bankruptcy Court reclassifies as an equity interest will not be classified as a claim against LBHI but rather will be treated equivalent with other equity interests in LBHI.

If you do NOT oppose the reclassification of your claim listed above under CLAIM TO BE RECLASSIFIED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the reclassification of your claim listed above under CLAIM TO BE RECLASSIFIED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. prevailing Eastern Time on May 18, 2011 (the "Response Deadline").

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.